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April 3, 2007

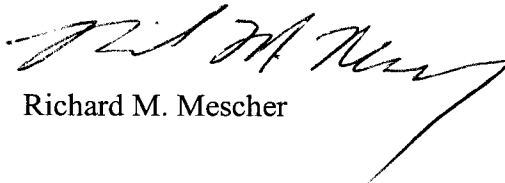
Mail Stop Missing Parts
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application No.: 10/596,600
Inventor: Patrick Leahy
Filed: June 19, 2006
For: AN ANTI REFLUX SYSTEM
Attorney Docket No.: 3994942-163590

Dear Sir:

We have enclosed a Response to the Notice to File Missing Parts of Nonprovisional Application dated March 26, 2007, Declaration, Authorization to Charge Deposit Account for the large entity surcharge, and any deficiencies.

Very truly yours,



Richard M. Mescher

RMM:dmw
Enclosures